



Town of West Hartford – Office of the Town Manager
50 South Main Street, Room 310, West Hartford, CT 06107
P: (860) 561-7440 F: (860) 561-7438 www.westhartfordct.gov

Finance & Budget Committee
Town Hall, 50 South Main Street, Room 312
May 22, 2019
6:30 PM

MINUTES

1. Call to Order: Mayor Cantor called the meeting to order at 6:30 PM.

Councilors present: Shari Cantor, Leon Davidoff, Ben Wenograd

Staff: Matt Hart (Town Manager), Peter Privitera (Finance Director), Patricia Morowsky (Assistant HR Director)

2. Business Items Discussed:

- a. Resolution Amending the Salary Range for Nonunion Directors – M. Hart and P. Morowsky reviewed the proposed resolution and backup materials (see attached). By consensus, the committee agreed to adjust the range to \$100,000 – 165,000 and to bring this item to the full Council for consideration for the 1st meeting in June.
- b. Current year Budget Projections – P. Privitera reviewed the current projections for FY 2018/19.
- c. Implementation of Credit Card Convenience Charge for Parking Services – P. Privitera reviewed this item and explained that the Town will make a decision later in the calendar year.
- d. Update on Bond Refunding – P. Privitera reviewed his memo (see attached) highlighting the upcoming bond refunding. The Town expects to close on the sale on July 9.

3. Staff Reports

- a. Finance – P. Privitera reported that the Town will soon begin work to close on FY 2019.

4. Communications

- a. None

5. Adjournment: Mayor Cantor adjourned the meeting at 7:56 PM.

**RESOLUTION AMENDING THE SALARY RANGE OF
NON-UNION DIRECTOR POSITIONS**

WHEREAS, West Hartford Charter, Ch. IV, §3 provides that the Director of Library Services is to be paid a salary set by the Library Board within a range to be established by the Town Council; and

WHEREAS, West Hartford Charter, Ch. IV, §6 provides that the Director of Assessment is to be paid a salary set by the Board of Assessment within a range to be established by the Town Council; and

WHEREAS, Chapter 30, Article 1, §30-2 (B) and (C) of the Code of Ordinances specifies that the Town Council shall, by resolution, establish an annual salary range for classified and unclassified positions not covered by any state certified collective bargaining agreements; and

WHEREAS, Chapter 30, Article 1, §30-5 of the Code of Ordinances specifies that the Town Manager shall determine the terms and conditions of employment of all non-elected, non-union employees; and

WHEREAS, the salary range for directors was last adjusted effective February 1, 2015;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF WEST HARTFORD that effective _____, the minimum of the salary range for the Director of Library Services, the Director of Assessment, Deputy Corporation Counsel, Assistant Corporation Counsel, and the Department Directors of the various Town departments shall be \$100,000 and the maximum for each of the aforementioned positions shall be \$160,000.

	<u>Minimum</u>	<u>Maximum</u>
Director of Financial Services	\$100,000	\$160,000
Fire Chief		
Police Chief		
Deputy Corporation Counsel		
Director of Assessment		
Director of Community Development		
Director of Human Resources		
Director of Information Technology		
Director of Library Services		
Director of Plant & Facilities Services		
Director of Public Works		
Director of Social Services & Leisure Services		
Assistant Corporation Counsel		

Hart
____-____-2019


**DEPARTMENT OF
FINANCIAL SERVICES**

TO: Matthew W. Hart, Town Manager

FROM: Peter Privitera, Director of Financial Services

DATE: April 25, 2019

SUBJECT: Projected FY 2019 Operating Results as of March 31, 2019



As of March 31, 2019 a projection of annual revenues and expenditures reveals an anticipated operating surplus of \$2,771,388 for the year ending June 30, 2019. This surplus is accredited to a handful of revenue and expenditure categories which are discussed further below. While the outlook is favorable for fiscal year 2019, termination benefits and overtime may impact operating results in future months.

Revenues are projected to be \$1,967,665 above adopted budget estimates. Total intergovernmental revenue is estimated to exceed budget by \$1,020,000, due to changes in anticipated state revenue. The adopted budget was based on figures included in the State's budget proposals; however, the adopted budget provided an overall increase for the Town. More specifically, the Town expects to receive an additional \$593,000 through the Education Cost Sharing Grant and \$382,000 in PILOT grants. Interest and investment income is expected to exceed budget by \$690,000 due to improved interest rates, offset, in part, by a reduction in workers' compensation reimbursement (\$95,000).

The positive variance in total revenue is augmented by an expenditure savings of \$804,000. Projected savings in the Board of Education (\$1,100,000), Police (\$500,000), Public Works (\$420,000), Facilities (\$120,000), Library (\$85,000), Non-departmental (\$80,000), Leisure and Social (\$55,000), and Community Development (\$35,000) are offset, in part, by deficits in Fire (\$1,400,000); Registrar of Voters (\$54,000); Capital Financing (\$50,000); Assessment (\$43,000); Human Resources (\$42,000); and Information Technology (\$28,000).

Detailed Revenue Projections

1. Current year property tax collections are projected to exceed budgeted estimates, which were based upon a collection rate of 99.1%, by \$456,000.
2. It is projected that collection of prior year taxes will reach \$1,425,000 by June 30th. Interest & lien fee collections appear strong and are projected to yield \$825,000 by year end, which is \$50,000 above budget. Motor vehicle supplement is expected to exceed budget by \$150,000.
3. Total intergovernmental revenue is estimated to exceed budget by \$1,020,000. The Town's budget was adopted based on legislative proposals available at the time. Subsequent to adoption of the Town's budget, the State adopted a budget which included more favorable Education Cost Sharing Grant funding (\$593,000) and PILOT funding (\$382,000). In addition, unbudgeted Dial-A-Ride grant revenue is now anticipated (\$38,000) and School Building Subsidies for current year are above budget (\$16,000) due to close out of the program.
4. Building permits are estimated to exceed budget \$100,000 based on trends to date.



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**DEPARTMENT OF
FINANCIAL SERVICES**

5. Fire occupancy fees and fire plan review fees are expected to exceed budget by \$30,000 in total, consistent with economic development in Town and the cyclical nature of fire fees.
6. Land records fees are reduced \$40,000 consistent with activity levels to date.
7. Paramedic Services revenue is increased \$50,000 in line with trends this fiscal year.
8. Adult library fines are reduced \$20,000 consistent with increased usage of electronic materials and the Department's new courtesy renewal program.
9. Parking violation estimates are increased \$25,000 based on collections to date.
10. Interest income and investment income are expected to exceed budget by \$690,000 due to improved income and interest rates.
11. Workers' compensation revenue is down \$95,000, consistent with the level of employees on workers' compensation townwide.
12. The projected \$32,000 increase in Transfers In is attributed to additional engineering design grant reimbursement in Community Development for the Park Road/84 project.

Detailed Expenditure Projections

1. The Registrar of Voters department is expected to exceed budget by \$54,000 due to two unanticipated special elections.
2. Information Technology Non-personal Services are expected to be over budget by \$28,000 in line with additional technological needs in the current year, including implementation of a new notification system in Town Hall.
3. The Assessment Office is expecting a \$43,000 overage due to unbudgeted staffing changes (\$17,000) and a onetime upgrade fee required for existing software (\$25,000).
4. Human Resources is estimated to exceed budget by \$42,000. The primary drivers of this overage are legal services (\$35,000) related to the use of outside counsel and advertising (\$10,000) to reflect the increase in recruitment activity.
5. Fire Department Personal Services are currently projected to exceed budget by \$1,250,000 primarily due to termination payroll and overtime. To date, \$701,000 has been expended in termination payroll. The remaining overage is attributed to anticipated overtime. In the current year, six new firefighters require approximately 15 weeks of academy training. Additional overtime is also required for precept training when new firefighter paramedics join the Town. Non-personal services are expected to exceed budget by \$150,000 primarily due to vehicle maintenance and EMS supplies.
6. Police Services is expected to lapse \$500,000 primarily due to hiring lag savings and employees opting for time off in lieu of holiday pay, offset, in part, by workers' compensation (\$134,000), termination payroll (\$97,000), and overtime (\$300,000) overages anticipated.
7. Community Development is expected to lapse \$35,000 largely due to Personal Services savings (\$29,000) resulting from hiring lags.
8. Public Works is expected to lapse a total of \$420,000. Personal Services savings (\$250,000) is primarily attributed to vacancies. Non-personal services is reduced primarily due to savings in refuse and recycling programs.



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9. Facilities Services is estimated to be under budget \$120,000. Personal Services savings relates to a vacancy, the use of a retiree on a temporary payroll basis in place of a full-time employee, and a reduction in overtime (\$20,000). A \$19,000 savings in Non-personal Services is attributed to savings in maintenance supplies.
10. Social and Leisure Services is expected to lapse \$55,000 primarily due to vacancies offset by termination payroll attributed to retirements and separations.
11. The Library Services Personal Services budget will lapse \$85,000 primarily due to vacancy savings.
12. The capital financing estimate is increased, consistent with administrative costs resulting from a debt refunding.
13. The unallocated budget is anticipated to lapse funds primarily due to an increase in the private school medical grant (\$42,000); savings in private school transportation costs (\$87,000); offset by increased costs in radio maintenance (\$27,000) and private school medical costs (\$7,000).
14. A favorable variance of \$1,100,000 is included for the Board of Education based upon projected salary savings.



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Town of West Hartford
Projected General Fund Operating Results for Fiscal Year Ending June 30, 2019
as of March 31, 2019

Operating Results

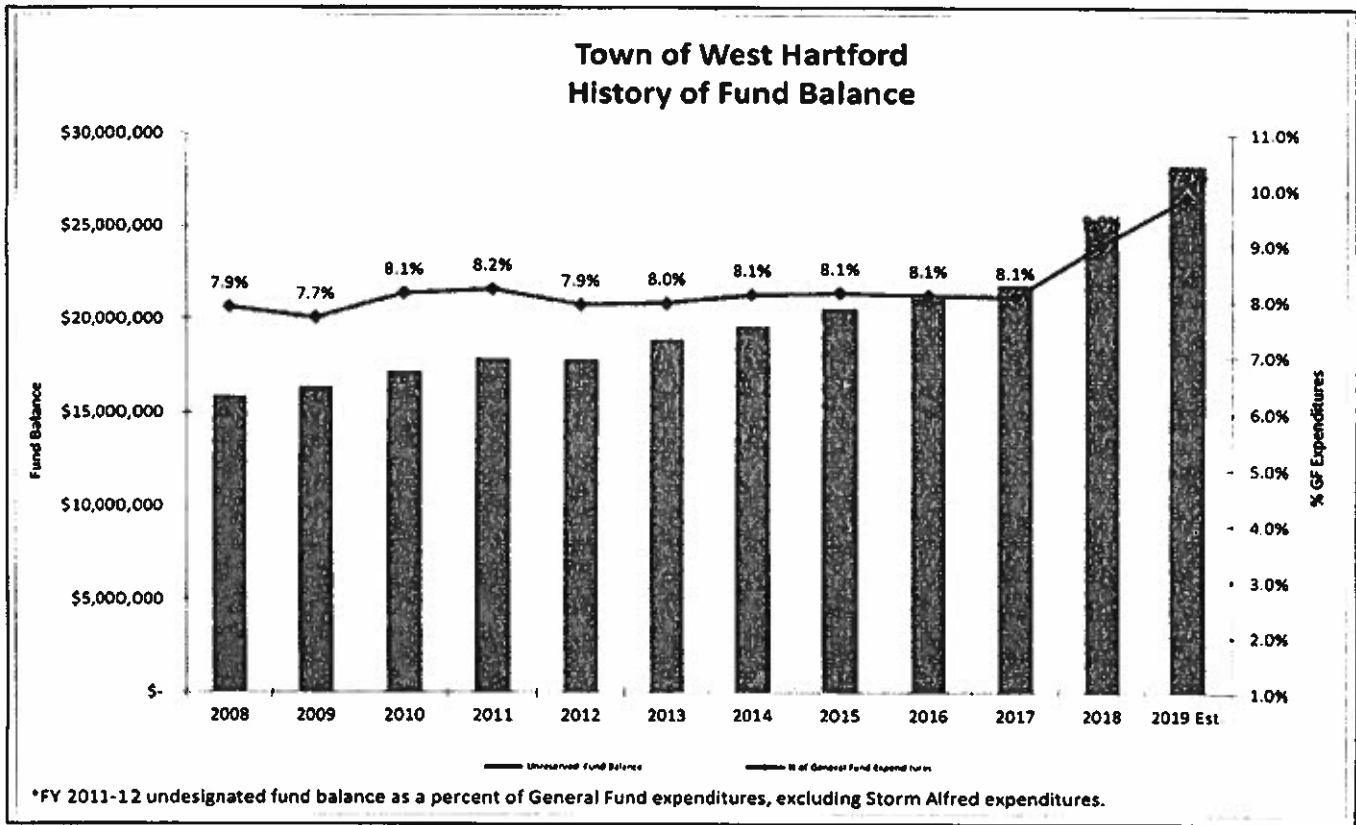
Total Projected Revenues	\$ 290,286,534
Total Projected Expenditures	287,515,146
Excess (Deficiency) of Revenues Over Expenditures	\$ 2,771,388

Surplus/(Deficit) \$ 2,771,388

Fund Balance - June 30, 2018 \$ 25,556,956

Projected 2018-19 Fund Balance \$ 28,328,344

Projected 2018-19 Fund Balance as % of General Fund Expenditures 9.9%



**Town of West Hartford
Revenues for Fiscal Year
as of March 31, 2019**

	Fiscal Year 2018			Fiscal Year 2019			YTD % Collected	YTD Actual Revenue	YTD Budget	YTD % Collected	Fav(Unfav) Variance	Fiscal Year 2019	
	Prior Year Actual	YTD Actual Revenue	YTD % Collected	Adopted Budget	Supplemental Appropriation	Revised Budget						Projected Revenue	Fav(Unfav) Variance
Property Taxes													
9001 Current Year Taxes	\$ 248,463,110.5	\$ 250,857,833	101.0%	\$ 252,544,293	\$ -	\$ 252,544,293	\$ 253,192,175	100.3%	\$ 647,882	\$ 253,000,000	\$ 455,707		
9004 Motor Vehicle Supplement	2,045,358	\$1,957,609	95.7%	2,400,000	-	2,400,000	2,476,841	103.2%	76,841	2,550,000	150,000		
9007 Prior Year Taxes	1,631,644	\$1,561,531	83.4%	1,425,000	-	1,425,000	1,031,249	72.4%	(391,751)	1,425,000	-		
9016 Interest & Lien Fees	860,161	\$27,331	72.9%	775,000	-	775,000	703,798	90.8%	(71,202)	825,000	50,000		
Total Property Taxes	\$ 253,000,268	\$ 254,804,305	100.7%	\$ 257,144,293	\$ -	\$ 257,144,293	\$ 257,404,063	100.1%	\$ 259,778	\$ 257,800,000	\$ 455,707		
Interest Revenues													
Federal													
9069 Federal FEMA	\$ -	\$ -	31.7%	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -		
9070 Miscellaneous Federal Revenue	\$ 297,108	\$ 94,278	31.7%	\$ -	\$ 253,888	\$ 253,888	\$ 71,383	28.1%	\$ 71,383	\$ 253,888	\$ -		
Total Federal Assistance	\$ 297,108	\$ 94,278	31.7%	\$ -	\$ 253,888	\$ 253,888	\$ 71,383	28.1%	\$ 71,383	\$ 253,888	\$ -		
State													
9023 Alcohol/Drug Abuse Grant	\$ 7,142	\$ 7,142	100.0%	\$ 7,142	\$ -	\$ 7,142	\$ 7,142	100.0%	\$ (0)	\$ 7,142	\$ -		
9037 Dual-A-Ride	68,437	\$8,625	85.7%	11,008	11,008	11,008	43,460	394.8%	43,460	48,898	37,890		
9040 Disabled Tax Relief	5,538	\$5,538	100.0%	6,000	6,000	6,000	4,924	82.1%	(1,076)	4,924	(1,076)		
9043 ECS Grant	18,233,227	\$9,655,408	49.7%	20,386,600	142,000	20,528,600	10,561,012	51.4%	(9,825,588)	21,122,023	597,423		
9052 Highway Town Aid	685,503	\$342,752	50.0%	685,503	-	685,503	343,185	50.1%	(342,318)	686,369	866		
9045 Emergency Management Grant	17,640	\$ -	0.0%	8,000	-	8,000	-	0.0%	(8,000)	-	-		
9046 E911 Service Grant	140,104	\$40,104	100.0%	141,000	-	141,000	139,079	98.6%	(1,921)	139,079	(1,921)		
9071 Miscellaneous State Revenue	1,800	\$1,800	100.0%	805,784	-	805,784	-	0.0%	(805,784)	805,784	-		
9073 Miscellaneous Other Governmental	1,461,410	\$1,461,494	100.0%	-	-	-	-	-	-	-	-		
9078 Pequot/Mohegan Fund Grant	19,590	\$29,668	66.7%	27,820	-	27,820	9,273	33.3%	(18,547)	27,820	-		
9082 Pilot-State Property	519,502	\$17,655	99.7%	517,655	-	517,655	899,435	173.8%	381,780	899,435	381,780		
9097 School Building Subsidy	126,227	\$25,737	99.6%	120,906	-	120,906	137,034	113.3%	16,128	137,034	16,128		
9109 Telephone Grant	116,692	\$15,619	99.1%	115,000	-	115,000	110,603	96.2%	(4,397)	113,606	(1,394)		
9112 Veterans Tax Relief	62,582	\$62,582	100.0%	62,613	-	62,613	\$7,278	91.5%	(5,335)	\$7,278	(5,335)		
9115 YSB Grant	36,129	\$ -	0.0%	37,559	-	37,559	18,756	49.9%	(18,803)	37,559	-		
9134 Preservation of Historic Documents	5,000	\$5,000	100.0%	-	6,500	6,500	6,500	100.0%	6,500	6,500	-		
Total State Assistance	\$ 21,681,323	\$12,029,123	55.5%	\$ 22,921,582	\$ 159,508	\$ 23,081,090	\$12,337,681	53.5%	\$ (10,583,901)	\$ 24,101,451	\$ 1,020,361		
Total Interest Revenue	\$ 21,978,431	\$12,133,401	55.2%	\$ 22,921,582	\$ 413,396	\$ 23,334,978	\$ 12,409,065	53.2%	\$ (10,517,517)	\$ 24,355,339	\$ 1,020,361		
Charges for Services													
Licenses & Permits													
9127 Bldg/Elect/HVAC/Plng Permits	\$ 1,468,866	\$ 979,660	63.3%	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 1,058,931	75.6%	\$ (341,069)	\$ 1,500,000	\$ 100,000		
9133 Dog Licenses	10,784	701	6.5%	11,000	-	11,000	765	7.0%	(10,235)	11,000	-		
9140 Fire Occupancy Fees	102,439	\$8,700	7.0%	100,000	-	100,000	89,757	89.8%	(10,243)	110,000	10,000		
9141 Fire Plan Review Fees	212,612	\$39,477	18.6%	260,000	-	260,000	224,191	86.3%	(35,809)	280,000	20,000		
9151 Marriage Licenses	18,169	\$12,419	68.4%	18,000	-	18,000	15,168	84.3%	(2,832)	20,000	2,000		
9154 Misc. Permits	3,133	\$82	2.7%	4,800	-	4,800	3,735	77.8%	(1,065)	4,500	100		
9155 Liquor Permits	310	\$236	76.1%	300	-	300	1,946	648.7%	1,646	1,946	100		
9158 Public Works Permits	-	\$0,412	66.6%	95,000	-	95,000	77,955	82.0%	(17,065)	95,000	-		
9160 Reuse Hauling Licenses	6,600	\$6,525	98.9%	5,000	-	5,000	2,700	54.0%	(2,300)	5,000	-		
9164 Trade Name Registrations	730	\$15	2.0%	1,200	-	1,200	1,050	87.5%	(150)	1,400	200		
9172 Vendor Licenses	1,070	\$1,070	100.0%	100	-	100	-	0.0%	(100)	100	-		
9175 Weapons Permits	11,990	\$9,840	82.9%	11,000	-	11,000	7,889	71.7%	(3,111)	11,000	-		
9176 Engineering Licenses	3,400	\$1,400	41.2%	4,500	-	4,500	1,850	41.1%	(2,650)	4,500	-		
9177 Engineering Permits	88,150	\$1,500	1.7%	50,000	-	50,000	33,450	66.9%	(16,550)	50,000	-		
9178 Zoning Permits	33,134	\$20,166	60.9%	30,000	-	30,000	15,237	50.8%	(14,763)	30,000	-		
Total Licenses & Permits	\$ 2,066,699	\$1,302,865	63.0%	\$ 1,990,900	\$ -	\$ 1,990,900	\$ 1,534,825	77.1%	\$ (460,075)	\$ 2,124,846	\$ 133,946		

**Town of West Hartford
Projected General Fund Revenues for Fiscal Year Ending June 30, 2019
as of March 31, 2019**

	Fiscal Year 2018		Fiscal Year 2019		YTD % Collected	YTD Actual Revenue	YTD % Collected	Favor/Unfavor Variance	Fiscal Year 2019	
	Prior Year Actual	YTD Actual Revenue	Adopted Budget	Supplemental Appropriation	Revised Budget				Projected Revenue	Favor/Unfavor Variance
Charges for Services										
9184 Alarm Fees	\$ 15,575	\$ 12,088	\$ 15,000	\$ -	\$ 15,000	77.6%	17,626	117.5%	\$ 20,000	\$ 5,000
9185 Photo Fees	392	262	500	-	500	66.8%	515	103.0%	515	15
9190 Birth Certificates	14,821	10,446	14,000	-	14,000	70.5%	11,251	80.4%	14,000	-
9208 Conveyance Taxes	898,158	630,046	1,030,000	-	1,030,000	70.1%	686,363	66.6%	1,030,000	-
9211 Copies	59,139	40,515	58,350	-	58,350	68.5%	40,133	68.8%	56,050	(2,300)
9214 Dry Care Services	28,274	20,564	31,901	-	31,901	72.7%	21,264	66.7%	31,901	-
9217 Death Certificates	61,814	47,064	57,500	-	57,500	76.1%	42,462	73.8%	57,500	-
9218 Burial Permits	1,947	1,473	1,600	-	1,600	75.7%	1,600	176.8%	2,828	1,228
9226 General Admissions	86,837	72,994	80,000	-	80,000	84.0%	76,242	95.3%	96,000	16,000
9236 Expedited Fees	308	210	200	-	200	68.2%	273	136.5%	273	73
9232 Land Records Fee	218,214	156,538	240,000	-	240,000	71.7%	149,210	62.2%	200,000	(40,000)
9233 Land Records - Farmland Bill Fees	18,978	13,728	21,000	-	21,000	72.3%	12,681	60.4%	21,000	-
9234 MEBS Fee	65,824	49,160	80,000	-	80,000	74.7%	40,447	50.6%	65,000	(15,000)
9238 Memberships	87,168	71,810	92,500	-	92,500	82.4%	67,981	73.5%	92,500	-
9241 Metal Recycling	3,966	2,109	2,400	-	2,400	53.2%	3,976	165.7%	4,500	2,100
9242 Recycling Revenue	47,364	35,555	35,000	-	35,000	75.1%	20,325	58.1%	35,000	-
9243 Refuse Fees	49,228	-	55,000	-	55,000	0.0%	-	0.0%	46,653	(8,347)
9246 Banner Revenue	12,799	12,399	16,000	-	16,000	96.9%	11,800	73.8%	12,500	(3,500)
9247 Miscellaneous Charges For Services	47,924	28,880	48,100	8,288	56,388	60.3%	41,974	74.4%	53,388	(3,000)
9249 Notary Service Fee	3,077	2,211	2,600	-	2,600	71.9%	3,050	117.3%	3,050	450
9250 Notary Registrations/Certs	1,560	1,070	1,400	-	1,400	68.6%	1,640	117.1%	1,640	240
9255 Paramedic Services	898,234	712,971	600,000	-	600,000	79.4%	519,264	86.5%	650,000	50,000
9248 Police Fingerprint	23,360	16,490	20,000	-	20,000	70.6%	17,310	86.6%	22,000	2,000
9262 Police Record Checks	535	395	400	-	400	73.8%	265	66.3%	400	-
9268 Program Registration-Contractual	447,479	417,539	402,500	-	402,500	93.3%	434,590	108.0%	435,000	32,500
9271 Program Registration-Part Time	42,100	40,362	44,500	-	44,500	95.9%	44,500	60.8%	28,000	(16,500)
9279 Land Leases	154,785	115,770	150,000	-	150,000	74.8%	117,045	78.0%	156,000	6,000
9280 Rental of Facilities	195,097	150,792	201,720	-	201,720	77.3%	131,840	65.4%	186,000	(15,720)
9286 Sale of Maps	180	160	750	-	750	88.9%	260	34.7%	300	(400)
9289 Sales	4,000	3,000	4,000	-	4,000	75.0%	1,800	45.0%	3,000	(1,000)
9291 Regulation Fees	64,909	37,754	54,000	-	54,000	58.2%	49,948	92.5%	58,000	4,000
9298 Special Events	20,019	15,432	17,500	-	17,500	77.1%	12,445	71.1%	26,500	9,000
9307 TPZ/WW Applications	19,745	17,467	10,000	-	10,000	88.5%	10,255	102.5%	15,000	5,000
9310 Zoning Permits	\$ 3,593,829	\$ 2,737,255	\$ 3,388,671	\$ 8,288	\$ 3,396,959	76.2%	\$ 2,374,120	75.8%	\$ 3,424,748	\$ 27,789
Fines & Forfeitures										
9313 Adult Library Fines	\$ 48,104	\$ 33,591	\$ 55,000	\$ -	\$ 55,000	69.8%	\$ 24,617	44.8%	\$ 35,000	\$ (20,000)
9325 NSF Check Fee	1,020	780	750	-	750	76.5%	247	32.9%	750	-
9326 Moving Vehicle Violations	46,325	38,585	45,000	-	45,000	83.3%	36,508	81.1%	45,000	-
9327 Ordinance Violations	13,266	10,942	14,000	-	14,000	82.5%	5,625	40.2%	10,000	(4,000)
9328 Parking Violation	157,823	115,215	150,000	-	150,000	73.0%	147,034	98.0%	175,000	25,000
9329 Dog Pound Fees	715	775	1,200	-	1,200	108.4%	820	68.3%	1,200	-
9332 Solicitors	785	470	1,000	-	1,000	59.9%	435	43.5%	1,000	-
Total Fines & Forfeitures	\$ 268,039	\$ 200,358	\$ 266,950	\$ -	\$ 266,950	74.7%	\$ 215,285	80.6%	\$ 267,950	\$ 1,000
Total Charges for Services	\$ 5,938,567	\$ 4,248,479	\$ 5,646,521	\$ 8,288	\$ 5,654,809	71.5%	\$ 4,324,236	74.5%	\$ 5,817,544	\$ 162,735
Miscellaneous Revenues										
9875 Miscellaneous Revenue	\$ 25,425	\$ 30,000	\$ 515,000	\$ 114,575	\$ 629,575	118.0%	\$ 114,575	18.2%	\$ 129,575	\$ (500,000)
9337 Commissions	35,361	668	-	-	-	1.9%	472	472	472	472
9340 Contributions	17,735	16,354	16,225	-	16,225	92.2%	16,904	104.2%	16,904	679
9348 Donations	1,667	795	200	-	200	47.7%	200	100.0%	200	-
9358 Misc Interest Income	922,440	643,021	530,000	-	530,000	69.0%	1,034,676	195.2%	1,200,000	670,000
9359 Investment Income	54,522	25,982	100,000	-	100,000	47.7%	108,623	108.6%	120,000	20,000
9441 Misc Reimbursements	6,490	735	5,000	-	5,000	11.3%	41	0.8%	5,000	-
9373 Refund of Prior Year Expenditures	193,500	386,396	420,000	-	420,000	79.4%	213,378	50.8%	325,000	(95,000)
9385 Workers Comp Reimbursements	3,613,532	94,824	483,790	-	483,790	2.6%	45,709	9.4%	516,000	32,210
9387 Sale of Assets	1,003	734	-	-	-	73.2%	239	23.9%	239	239
Total Miscellaneous Revenue	\$ 5,368,564	\$ 1,199,859	\$ 2,070,215	\$ 114,575	\$ 2,184,790	22.3%	\$ 1,535,078	70.3%	\$ 2,313,451	\$ 128,862
Totals	\$ 286,375,770	\$ 272,364,042	\$ 287,782,611	\$ 536,259	\$ 288,318,870	95.1%	\$ 275,672,436	95.6%	\$ 290,286,534	\$ 1,967,665

Town of West Hartford

Department	Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2019			
	Prior Year Actual	YTD Actual	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget	Actual YTD Expenditures	%	Projected Expenditures	Variance
Town Clerk										
Personal Services	\$ 157,006	\$ 110,334	70.3%	\$ 158,719	\$ 6,500	\$ 158,719	\$ 119,820	75.5%	\$ 158,719	\$ -
Non-personal Services	84,017	63,049	75.0%	84,045	6,500	90,545	51,743	57.1%	87,545	(3,000)
Capital Outlay	9,250	6,596	71.3%	9,864	-	9,864	6,715	68.1%	9,864	-
Debt and Sundry	250,273	179,978	71.9%	252,628	6,500	259,128	178,277	68.8%	256,128	(3,000)
Department Total										
Town Council										
Personal Services	117,727	85,257	72.4%	117,914	-	117,914	82,632	70.1%	117,914	-
Non-personal Services	246,868	242,868	98.4%	257,136	8,288	265,424	255,604	96.3%	261,424	(4,000)
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt and Sundry	8,793	6,265	71.2%	8,702	-	8,702	6,154	70.7%	8,702	-
Department Total	373,388	334,390	89.6%	383,752	8,288	392,040	344,390	87.8%	388,040	(4,000)
Town Manager										
Personal Services	288,210	213,592	74.1%	352,979	-	352,979	247,193	70.0%	349,479	(3,500)
Non-personal Services	12,085	9,510	78.7%	8,900	-	8,900	9,549	107.3%	12,400	3,500
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt and Sundry	18,444	12,952	70.2%	22,418	-	22,418	14,915	66.5%	22,418	-
Department Total	318,739	236,054	74.1%	384,297	-	384,297	271,656	70.7%	384,297	-
Corporation Counsel										
Personal Services	287,310	208,103	72.4%	290,625	-	290,625	199,273	68.6%	295,625	5,000
Non-personal Services	65,000	50,432	77.6%	70,260	110,000	180,260	86,804	48.2%	180,260	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt and Sundry	19,261	13,979	72.6%	20,750	-	20,750	13,986	67.4%	20,750	-
Department Total	371,571	272,515	73.3%	381,635	110,000	491,635	300,064	61.0%	496,635	5,000
Registrar of Voters										
Personal Services	182,548	138,178	75.7%	221,483	-	221,483	208,909	94.3%	260,483	39,000
Non-personal Services	26,122	20,355	77.9%	34,745	-	34,745	44,100	126.9%	49,745	15,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt and Sundry	8,977	6,454	71.9%	11,484	-	11,484	6,997	60.9%	11,484	-
Department Total	217,647	164,988	75.8%	267,712	-	267,712	260,006	97.1%	321,712	54,000
Information Technology										
Personal Services	466,063	349,345	75.0%	438,200	-	438,200	314,464	71.8%	439,200	1,000
Non-personal Services	441,034	326,185	74.0%	444,500	-	444,500	371,400	83.6%	471,500	27,000
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Debt and Sundry	32,658	24,207	74.1%	31,022	-	31,022	22,297	71.9%	31,022	-
Department Total	939,754	699,737	74.5%	913,722	-	913,722	708,161	77.5%	941,722	28,000

Town of West Hartford
Projected General Fund Expenditures for Fiscal Year Ending June 30, 2019
as of March 31, 2019


Department	Fiscal Year 2018			Fiscal Year 2019			Fiscal Year 2019	
	Prior Year Actual	YTD Actual Expense	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget	Actual YTD Expenditures	%
Financial Services								
Personal Services	1,657,860	1,176,663	71.0%	1,634,625		1,634,625	1,634,625	70.5%
Non-personal Services	539,884	448,489	83.1%	612,832		612,832	587,832	62.1%
Capital Outlay								
Debt and Sundry	115,919	83,485	72.0%	119,074		119,074	120,074	68.3%
Department Total	2,313,664	1,708,637	73.8%	2,366,531	-	2,366,531	2,342,531	68.2%
Assessment Office								
Personal Services	647,645	453,225	70.0%	646,674		646,674	498,963	77.2%
Non-personal Services	52,733	46,638	88.4%	57,795		57,795	82,795	77.8%
Capital Outlay								
Debt and Sundry	48,127	33,514	69.6%	47,703		47,703	47,703	70.2%
Department Total	748,505	533,378	71.3%	752,172	-	752,172	794,672	76.8%
Human Resources								
Personal Services	349,823	246,097	70.3%	350,028		350,028	245,283	70.1%
Non-personal Services	60,140	39,860	66.3%	68,950		68,950	107,950	97.8%
Capital Outlay								
Debt and Sundry	25,391	17,651	69.5%	25,260		25,260	25,260	70.3%
Department Total	435,354	303,607	69.7%	444,238	-	444,238	486,238	74.4%
Fire Services								
Personal Services	10,591,238	7,542,769	71.2%	10,333,038		10,333,038	8,384,644	81.1%
Non-personal Services	987,593	746,081	75.5%	1,105,520		1,105,520	951,416	86.1%
Capital Outlay		39						
Debt and Sundry	159,094	112,445	70.7%	174,810		174,810	174,810	73.2%
Department Total	11,737,925	8,401,334	71.6%	11,613,368	-	11,613,368	13,013,368	81.5%
Police Services								
Personal Services	13,727,642	9,841,058	71.7%	13,725,005	1,631,411	15,356,416	14,856,416	68.0%
Non-personal Services	780,243	489,723	62.8%	898,543		898,543	918,543	75.6%
Capital Outlay								
Debt and Sundry	290,646	205,956	70.9%	304,097	22,477	326,574	306,574	81.9%
Department Total	14,798,530	10,536,737	71.2%	14,927,645	1,653,888	16,581,533	16,081,533	68.7%
Community Development								
Personal Services	2,133,560	1,519,480	71.2%	2,100,334	29,000	2,129,334	1,459,933	68.6%
Non-personal Services	135,970	82,854	60.9%	197,825		197,825	194,325	55.9%
Capital Outlay								
Debt and Sundry	154,410	109,808	71.1%	155,187	2,000	157,187	155,187	66.8%
Department Total	2,423,940	1,712,142	70.6%	2,453,346	31,000	2,484,346	2,449,846	67.4%

Town of West Hartford
Projected General Fund Expenditures for Fiscal Year Ending June 30, 2019
as of March 31, 2019

Department	Fiscal Year 2018			Fiscal Year 2019				Fiscal Year 2019	
	Prior Year Actual	YTD Actual Expense	YTD % Expended	Adopted Budget	Supplemental Appropriation	Revised Budget	Actual YTD Expenditures	Projected Expenditures	(Fav)/Unfav Variance
Public Works									
Personal Services	3,799,064	2,755,904	72.5%	4,098,440	111,000	4,209,440	2,787,116	3,959,440	(250,000)
Non-personal Services	5,904,723	4,036,674	68.4%	6,107,496	4,575	6,112,071	3,887,402	5,962,071	(150,000)
Capital Outlay	320,772	185,088	57.7%	410,549	-	410,549	192,903	390,549	(20,000)
Debt and Sundry	10,024,539	6,977,666	69.6%	10,616,485	115,575	10,732,059	6,867,420	10,312,059	(420,000)
Department Total									
Facilities Services									
Personal Services	1,071,995	780,834	72.8%	1,119,146	-	1,119,146	715,394	1,026,146	(93,000)
Non-personal Services	1,702,761	957,468	56.2%	1,226,791	-	1,226,791	913,167	1,207,791	(19,000)
Capital Outlay	78,311	55,697	71.1%	77,118	-	77,118	51,510	69,618	(7,500)
Debt and Sundry	2,853,067	1,793,999	62.9%	2,423,055	-	2,423,055	1,680,071	2,303,555	(119,500)
Department Total									
Social and Leisure Services									
Personal Services	2,017,749	1,427,210	70.7%	2,031,888	-	2,031,888	1,373,238	1,988,888	(43,000)
Non-personal Services	926,024	581,686	62.8%	983,429	11,008	994,437	621,972	989,437	(5,000)
Capital Outlay	97,954	69,634	71.1%	115,285	-	115,285	68,112	108,285	(7,000)
Debt and Sundry	3,041,726	2,078,530	68.3%	3,130,602	11,008	3,141,610	2,063,322	3,086,610	(55,000)
Department Total									
Library Services									
Personal Services	2,488,379	1,751,286	70.4%	2,597,648	-	2,597,648	1,785,533	2,512,648	(85,000)
Non-personal Services	620,281	437,776	70.6%	654,587	-	654,587	461,982	654,587	-
Capital Outlay	179,391	126,263	70.4%	178,971	-	178,971	126,086	178,971	-
Debt and Sundry	3,288,052	2,315,325	70.4%	3,431,206	-	3,431,206	2,373,601	3,346,206	(85,000)
Department Total									
Capital Financing									
Personal Services	19,256,307	17,256,048	89.6%	17,562,034	-	17,562,034	17,490,355	17,612,034	50,000
Unallocated	47,892,867	36,007,576	75.2%	51,126,656	(1,400,000)	49,726,656	39,619,532	49,646,432	(80,224)
Sub-total Town									
121,285,869	91,512,639	75.5%	123,967,343	97,214,764	78.4%			124,263,619	296,276
Board of Education									
158,806,307	108,473,671	68.3%	164,351,527	112,275,918	68.3%			163,251,527	(1,100,000)
Total	\$ 280,092,176	\$ 199,986,310	71.4%	\$ 287,782,611	\$ 536,259	\$ 288,318,870	\$ 209,490,682	\$ 287,515,146	\$ (803,724)

YTD % - Payroll & Fringe	Periods/Months	Total	Periods/Months	Total	YTD %
	18.6	26.1	18.5	26.1	70.9%

**DEPARTMENT OF
FINANCIAL SERVICES**

To: Mathew Hart, Town Manager
From:  Peter Privitera, Director of Financial Services
Subject: Status of Bond Refunding
Date: May 21, 2019

When I initially spoke to you regarding a bond refunding opportunity, I estimated a possible General Fund savings of approximately \$1.5M. The amount of the savings still stands, however after reviewing the individual bond issues that are affected, it was discovered that they are predominantly Blue Back Square (BBS) bonds, which are also classified as General Obligation bonds. As the current savings estimate stands; of the net projected savings of \$1,529,382.50, only \$4,143.89 will be applied to General Fund debt service and \$1,525,238.61 will be applied to BBS debt service.

As you may recall, in order to stabilize the BBS fund, a proposal was made to the Special Services District Commissioners to initiate a credit card convenience charge to offset the banking fees associated with patrons using credit cards at the garage kiosks, reduce the allocation of the Parking Fund employee wages and benefits to the BBS fund, and transfer the salary and benefits from one Police Officer position in FY 2020 and a second in FY 2021, from the Parking Fund to the General Fund. Now that additional savings from this refunding will be realized, Finance staff is working on a projection that would revise the allocation of Parking Fund employee wages and benefits to the BBS fund while ensuring that the BBS fund will not go in to deficit prior to the payment of outstanding bonds in 2026.

An additional concern is that during the initial discussion period with the Town's Financial Advisor and Bond Underwriter, it was assumed that the potential first year General Fund savings would have a positive impact on the Town's General Fund debt service of approximately \$235,000 in savings. Based on that discussion, a recommendation was made to reduce the Town budget by that amount to capture that savings. Now, as that savings is related to the BBS debt service, I have asked the Bond Underwriter to restructure the refunding as to allow the Town to capture that amount of savings in FY 2020 and move that \$235,000 shortfall out to the following fiscal year. It is my intent to offset that shortfall in FY 2021 with bond premium or current year surplus.

It is anticipated that bond pricing will take place on June 13th and we will close on the bonds July 9th.

Please let me know if you have any questions regarding this refunding.



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